

DECLARATION AND POWER OF ATTORNEY

(For Use with Application Data Sheet)

Title Of Invention	Dressing Method in Vertical Duplex-Head Surface Grinding Machine
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As the below named inventor(s), I/we declare that:

This declaration is directed to:

The attached application, or
 PCT international application Number PCT/JP2004/014360, filed September 30, 2004
 Application No. , filed
as amended on (if applicable);

I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought.

I/we have reviewed and understand the contents of the above-identified application, including the claims, as amended by any amendment specifically referred to above;

I/we acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me/us to be material to patentability as defined in 37 CFR 1.56, including material information which became available between the filing date of the prior application and the National or PCT International filing date of the continuation-in-part application, if applicable;

I/we hereby appoint the practitioners at **CROWELL & MORING L.L.P.**, whose Customer Number is:

23911

as my/our attorneys to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith; and

All statements made herein of my/our own knowledge are true; all statements made herein on information and belief are believed to be true, and further these statements were made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and may jeopardize the validity of the application or any patent issuing thereon.

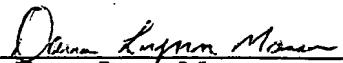
FULL NAME(S) of INVENTOR(S)

Signature: 
Inventor one: Yasutsugu MURANISHI
Citizen of: Japan

Date: 4/6/06

Signature: 
Inventor two: Rodney William SCHOEN
Citizen of: USA

Date: 4-6-06

Signature: 
Inventor three: Dana Lynn Mason
Citizen of: USA

Date: 4-6-6

 Additional Inventors on Attached sheet if checked